

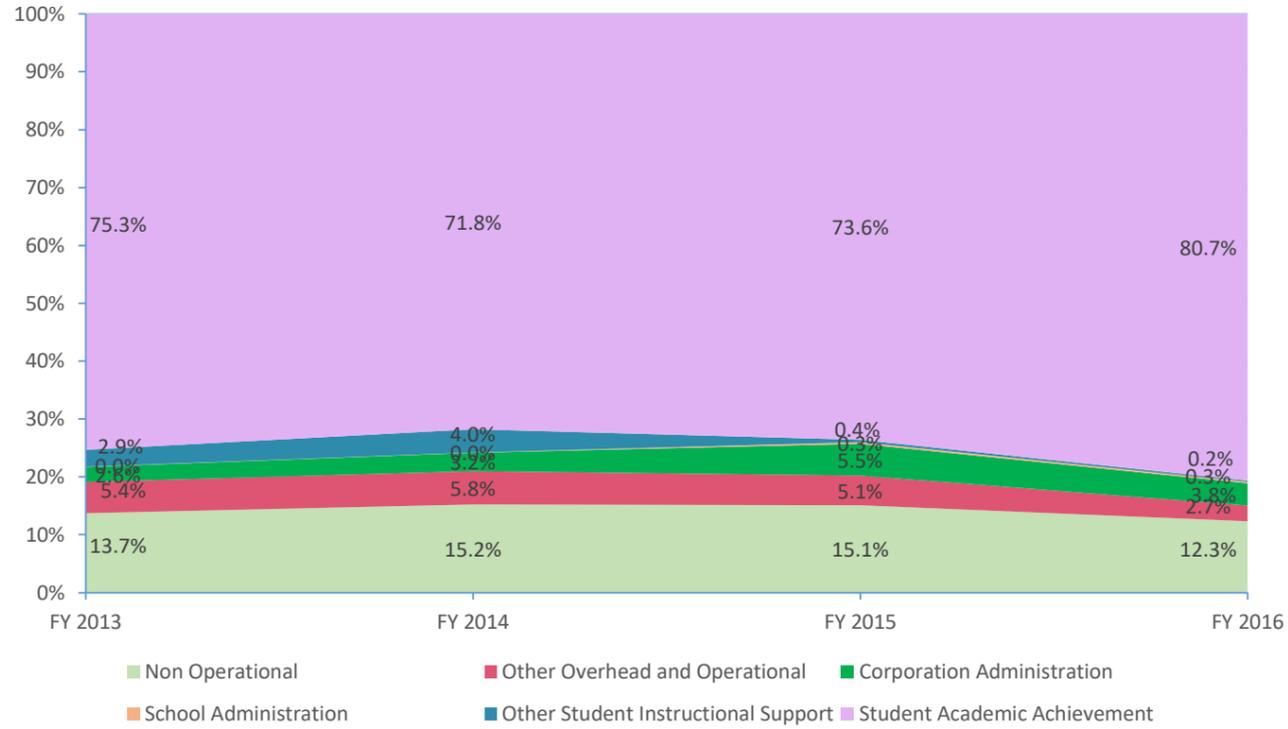
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Options Charter School - Carmel (9325)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$648,767	63.4%	\$741,844	67.7%	\$894,613	75.3%	\$843,344	71.8%	\$930,522	73.6%	\$1,800,226	80.7%
Student Instructional Support	\$49,579	4.8%	\$46,050	4.2%	\$35,448	3.0%	\$47,588	4.0%	\$8,791	0.7%	\$10,240	0.5%
<b>Total</b>	<b>\$698,346</b>	<b>68.2%</b>	<b>\$787,894</b>	<b>71.9%</b>	<b>\$930,061</b>	<b>78.3%</b>	<b>\$890,932</b>	<b>75.8%</b>	<b>\$939,313</b>	<b>74.3%</b>	<b>\$1,810,467</b>	<b>81.1%</b>

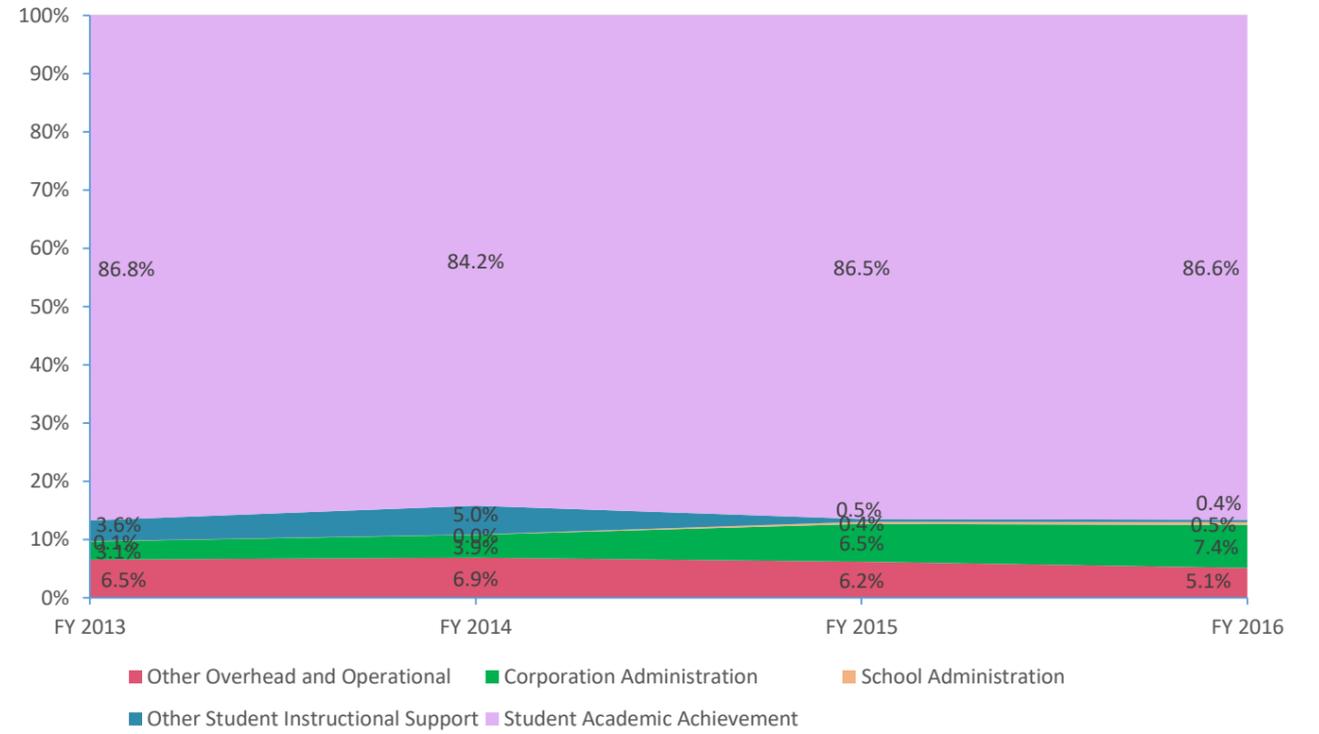
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$108,033	10.6%	\$125,502	11.5%	\$94,778	8.0%	\$105,078	8.9%	\$134,180	10.6%	\$146,207	6.6%
Non Operational	\$217,439	21.2%	\$182,464	16.7%	\$163,011	13.7%	\$179,005	15.2%	\$190,888	15.1%	\$275,292	12.3%
Not Categorised	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$325,472</b>	<b>31.8%</b>	<b>\$307,966</b>	<b>28.1%</b>	<b>\$257,789</b>	<b>21.7%</b>	<b>\$284,083</b>	<b>24.2%</b>	<b>\$325,069</b>	<b>25.7%</b>	<b>\$421,498</b>	<b>18.9%</b>

<b>Grand Total</b>	<b>\$1,023,818</b>	<b>\$1,095,860</b>	<b>\$1,187,850</b>	<b>\$1,175,016</b>	<b>\$1,264,382</b>	<b>\$2,231,965</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Options Charter School - Carmel (9325)**

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11300	Regular Programs	High School	\$0	\$0	\$32,472	\$10,078	NA	NA	-69.0%
11630	Regular Programs	Alternative Education Programs - High School	\$487,806	\$740,715	\$893,878	\$1,023,827	109.9%	38.2%	14.5%
14300	Summer School Programs	High School	\$0	\$0	\$2,586	\$0	NA	NA	-100.0%
17800	Payments to Other Governmental Units Within State	Payments to Charter Schools	\$0	\$0	\$0	\$750,000	NA	NA	NA
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$0	\$16,172	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$2,235	\$0	\$0	\$0	-100.0%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$40	\$0	\$0	\$0	-100.0%	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$600	\$0	\$0	\$0	-100.0%	NA	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$19,023	\$0	\$1,587	\$150	-99.2%	NA	-90.6%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$14,106	\$0	\$0	\$0	-100.0%	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$1,129	\$0	\$0	NA	-100.0%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$2,171	\$0	\$0	\$0	-100.0%	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$3,032	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$34,450	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$563,463</b>	<b>\$741,844</b>	<b>\$930,522</b>	<b>\$1,800,226</b>	<b>219.5%</b>	<b>142.7%</b>	<b>93.5%</b>
<b>Student Instructional Support</b>									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$33,170	\$36,371	\$0	\$0	-100.0%	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$325	\$0	\$0	\$0	-100.0%	NA	NA
21250	Students	Guidance Services - Records Maintenance	\$0	\$7,261	\$4,999	\$4,193	NA	-42.3%	-16.1%
21310	Students	Health Services - Service Area Direction	\$45	\$0	\$0	\$0	-100.0%	NA	NA
21320	Students	Health Services - Medical Services	\$75	\$585	\$48	\$344	358.7%	-41.2%	616.7%
21340	Students	Health Services - Nurse Services	\$0	\$125	\$0	\$0	NA	-100.0%	NA
21390	Students	Health Services - Other Health Services	\$0	\$150	\$0	\$0	NA	-100.0%	NA
24100	School Administration	Office of The Principal	\$6,892	\$1,203	\$716	\$2,111	-69.4%	75.4%	195.0%
24900	School Administration	Other Support Services - School Admin.	\$1,593	\$354	\$3,029	\$3,593	125.5%	915.8%	18.6%
<b>Student Instructional Support Total</b>			<b>\$42,100</b>	<b>\$46,050</b>	<b>\$8,791</b>	<b>\$10,240</b>	<b>-75.7%</b>	<b>-77.8%</b>	<b>16.5%</b>
<b>Overhead and Operational</b>									
23150	General Administration	Board of Education - Legal Services	\$16,123	\$1,916	\$900	\$3,211	-80.1%	67.6%	256.8%
23160	General Administration	Board of Education - Promotion Expenses	\$0	\$0	\$200	\$1,329	NA	NA	564.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$122	\$0	\$0	NA	-100.0%	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$3,335	\$7,167	\$31,940	\$39,580	1086.8%	452.3%	23.9%
23220	General Administration	Executive Administration - Community Relations	\$25	\$1,387	\$8,793	\$11,356	45323.0%	718.7%	29.1%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$160	\$0	\$0	\$0	-100.0%	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$18,874	\$27,684	\$24,682	\$29,215	54.8%	5.5%	18.4%
25120	Central Services	Fiscal Services - Service Area Direction	\$18,748	\$21,062	\$1,367	\$0	-100.0%	-100.0%	-100.0%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$1,944	\$0	\$0	NA	-100.0%	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$1,730	\$1,707	\$250	\$250	-85.5%	-85.4%	0.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$242	\$399	\$1,088	\$773	219.0%	93.8%	-29.0%
25600	Central Services	Public Information Services	\$545	\$0	\$0	\$0	-100.0%	NA	NA
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$650	\$0	\$0	NA	-100.0%	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$3,300	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$15,444	\$43,972	\$52,102	\$45,717	196.0%	4.0%	-12.3%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$3,109	\$760	\$345	\$120	-96.1%	-84.2%	-65.2%
26499	Category not Specified	Other - 2007 Account Code	\$4,360	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$18,838	\$9,324	\$0	\$150	-99.2%	-98.4%	NA
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$248	\$0	\$0	NA	-100.0%	NA
27100	Student Transportation	Vehicle Operation	\$1,654	\$2,914	\$0	\$0	-100.0%	-100.0%	NA
27200	Student Transportation	Monitoring Services	\$0	\$197	\$0	\$0	NA	-100.0%	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$46	\$2,647	\$0	\$0	-100.0%	-100.0%	NA
27500	Student Transportation	Insurance on Buses	\$1,071	\$1,403	\$12,512	\$14,506	1254.4%	933.9%	15.9%
27900	Student Transportation	Other Student Transportation Services	\$152	\$0	\$0	\$0	-100.0%	NA	NA

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
27910	Student Transportation	Bus Driver Training	\$30	\$0	\$0	\$0	-100.0%	NA	NA
31400	Food Services Operations	Food Purchases	\$216	\$0	\$0	\$0	-100.0%	NA	NA
<b>Overhead and Operational Total</b>			<b>\$108,001</b>	<b>\$125,502</b>	<b>\$134,180</b>	<b>\$146,207</b>	<b>35.4%</b>	<b>16.5%</b>	<b>9.0%</b>
<b>Non Operational</b>									
33300	Category not Specified	Civic Services	\$145	\$0	\$0	\$0	-100.0%	NA	NA
33990	Other Community Services	Other	\$2,174	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$500	\$981	\$400	\$0	-100.0%	-100.0%	-100.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$0	\$0	\$20,842	\$101,433	NA	NA	386.7%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$173,151	\$21,204	\$20,700	\$20,700	-88.0%	-2.4%	0.0%
46000	Category not Specified	Purchase of Moveable Equipment	\$4,407	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$10,638	\$0	\$690	\$0	-100.0%	NA	-100.0%
51100	Principal on Debt	Bonds	\$0	\$20,172	\$0	\$0	NA	-100.0%	NA
52200	Interest on Debt	Temporary Loans	\$2,769	\$332	\$0	\$0	-100.0%	-100.0%	NA
52600	Interest on Debt	Other DLGF Approved Debt	\$0	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$17,709	\$139,776	\$148,257	\$153,158	764.9%	9.6%	3.3%
53200	Lease Rental	Equipment-Principal	\$4,947	\$0	\$0	\$0	-100.0%	NA	NA
60700	Category not Specified	Scholarships	\$1,000	\$0	\$0	\$0	-100.0%	NA	NA
<b>Non Operational Total</b>			<b>\$217,439</b>	<b>\$182,464</b>	<b>\$190,888</b>	<b>\$275,292</b>	<b>26.6%</b>	<b>50.9%</b>	<b>44.2%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$10,473	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$927	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$3	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$30,557	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$2,681	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$11	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$288	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$24	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$0	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$42,314	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$3,696	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$17	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$1,671	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$150	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$0	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$92,814</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>